



KATHLEEN CONNELL  
Controller of the State of California

March 26, 1999

County Auditor-Controller  
City Finance Director

The January 1999 Highway Users Tax allocation base amount for each county and city is being revised due to an error in the original calculations.

Recently, the Controller's Office received notification from the Department of Motor Vehicles that the allocation factors provided for the above time period was incorrect. At the same time we received revised tables with the corrected factors. We have compared the tables and have recalculated the allocations.

We will be making a one-time adjustment to your payment of March 30, 1999. The adjustment will be reflected on your remittance advice either as an offset or as an additional payment amount.

If you have any questions, please contact Bill Byall in the County Cost Plans and Local Apportionments Section at (916) 323-0740.

Sincerely,

HELEN M. SHEPHERD  
Chief Deputy State Controller, Finance  
State Controller's Office

HMS:WGA:web

cc: William G. Ashby, Chief  
Division of Accounting and Reporting

**Transportation Tax Fund  
Highway Users Tax Account  
Distributed by Streets & Highways Code Sections  
March 30, 1999 Apportionment**

	Streets & Highways Code Sec.	Cents Per Gallon	Percent	Gasoline Tax	Cents Per Gallon	Percent	Diesel Tax	Cents Per Gallon	Percent	Use Fuel	Other Revenue	Apportioned
Counties	2104*	\$0.02035	11.305555%	\$21,900,704.53	\$0.01800	10.000000%	\$3,626,978.27	\$0.01800	10.000000%	24,477.22		\$ 25,552,160.02 0.00
Counties	2105	0.01035	5.750000%	11,138,688.11	0.01035	5.750000%	2,085,512.51	0.01035		0.00		13,224,200.62
Cities	2105	0.01035	5.750000%	11,138,688.11	0.01035	5.750000%	2,085,512.51	0.01035		0.00		13,224,200.62
Counties	2106**			2,535,919.32								2,535,919.32
Cities	2106**	0.01040	5.777778%	8,573,245.97								8,573,245.97
Bicycle Lane Account				83,333.34								83,333.34
Cities	2107	0.01315	7.305556%	14,152,053.87	0.01800	10.000000%	3,626,978.27	0.02590	14.388889%	35,220.01		17,814,252.15
Cities - Snow	2107			0.00								0.00 0.00
Highway Account	2108	0.11540	64.111111%	124,193,681.70	0.12330	68.500000%	24,844,801.14	0.11540	75.611111%	185,075.01	18,709.50	149,242,267.35
State Controller, Support				66,242.56								66,242.56
TOTAL		\$0.18000	100.000000%	\$193,782,557.51	\$0.18000	100.000000%	\$36,269,782.70	\$0.18000	100.000000%	\$244,772.24	\$18,709.50	\$ 230,315,821.95

\*Detail of Apportionment to Counties under Section 2104:

Engineering Costs & Admin Expenses, County Roads, Section 2104 (a)	\$ 96,686.00
Snow Removal, Sections 2104 (b), 2110	458,333.32
Heavy Rainfall & Storm Damage, Sections 2104 (c), 2110.5	41,666.66
Road Purposes 75% Allocation, Section 2104 (d)	19,164,120.02
Road Purposes, Section 2104 (e & f)	5,791,354.02
Total for Section 2104	<u>\$ 25,552,160.02</u>

\*\*Detail of Apportionment Under Section 2106:

To Counties:

Fixed Amount Section 2106 (a) (\$800.00 @ County)	\$ 46,400.00
Balance Section 2106 (b) (2)	2,489,519.32
Total to Counties	<u>\$ 2,535,919.32</u>

To Cities:

Fixed Amount Section 2106 (a) (\$400.00 @ City)	\$ 188,000.00
Balance Section 2106 (b) (3)	8,385,245.97
Total to Cities	<u>\$ 8,573,245.97</u>

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**Transportation Tax Fund**  
**Motor Vehicle Fuel Account**  
**Reconciliation of Revenues**  
**February 24, 1998 through March 23, 1999**  
**March 30, 1999 Apportionment**

Gasoline Tax Revenue..... \$202,471,888.87

Deduct:

State Controller, Support ..... \$ 463,659.93

Transfer to:

Aeronautics Account (Aircraft Jet Fuel) ..... \$ 231,477.55

Aeronautics Account (Aviation Gasoline) ..... 287,484.12

Conservation and Enforcement ..... 766,720.00

Harbors and Watercraft ..... 5,063,426.65

University of California ..... 319,890.11

Off Highway ..... 1,556,673.00

Total Deductions..... 8,689,331.36

Net Gasoline Tax Revenue Available for Distribution..... 193,782,557.51

Add:

Other Revenues:

Use Fuel Tax, Net ..... 244,772.24

Diesel Fuel Tax, Net ..... 36,269,782.70

Regulatory Licenses ..... 9,179.00

Proceeds from Cancelled Warrants ..... 9,530.50

Total Other Revenues ..... 36,533,264.44

Transferred to Highway Users Tax Account,  
March 26, 1999 \$230,315,821.95

Kathleen Connell - California State Controller